

Dennis J. Raterink (P52678)  
Michigan Assistant Attorney General  
(Pro Hac Vice)  
Labor Division  
P.O. Box 30736  
Lansing, Michigan 48909  
(517) 373-1176  
Attorney for Michigan Funds Administration

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In Re:	Chapter 11
DPH HOLDINGS CORP., <u>et al.</u> ,	Case No. 05-44481 (RDD)
Reorganized Debtors.	(Jointly Administered)

**MICHIGAN FUNDS ADMINISTRATION'S STATEMENT OF ISSUES  
AND DESIGNATION OF RECORD ON APPEAL**

Appellant Michigan Funds Administration (Funds), by and through its counsel, Mike Cox, Attorney General, and Dennis J. Raterink, Assistant Attorney General, submits the following statement of issues and designates the following items to be included in the record in connection with the appeal from the Order Pursuant to 11 U.S.C. §503(b) and Fed. R. Bankr. P. 3007, (I) Disallowing and Expunging Proof of Administrative Expense Claim Number 19168 Filed by Michigan Funds Administration and (II) Denying Amended Request for Payment of Administrative Expense on Behalf of the Michigan Funds Administration (Order), entered by the United States Bankruptcy Court for the Southern District of New York (Hon. Robert D. Drain) on September 9, 2010.

**I. STATEMENT OF ISSUES ON APPEAL**

1. Did the Bankruptcy Court commit reversible error in concluding that the Michigan Funds Administration's Amended Administrative Expense Claim was in fact a "new" claim and thus barred by the Administrative Claims bar date?

**II. DESIGNATION OF RECORD ON APPEAL**

The Funds hereby designate the following items to be included in the record on appeal:

	Date Filed	Docket No.	Description
1	October 8, 2005	12	Debtor's Motion for order under 11 U.S.C. §105(a), 363, 507, 1107 and 1108 (I) authorizing debtors to pay prepetition wages and salaries to employees and independent contractors, (II) authorizing debtors to pay prepetition benefits and continue maintenance of human capital benefit programs in the ordinary course, and (III) directing banks to honor prepetition checks for payment of prepetition human capital obligations.
2	October 13, 2005	198	Order (I) authorizing debtors to pay prepetition wages and salaries to employees and independent contractors, (II) authorizing debtors to pay prepetition benefits and continue maintenance of human capital benefit programs in the ordinary course, and (III) directing banks to honor prepetition checks for payment of prepetition human capital obligations.
3	March 17, 2006	2866	Motion for Order Under 11 U.S.C. §§ 107(b), 501, 502, and 1111(a) and FED. R. BANKR. P. 1009, 2002(a)(7), 3003(c)(3), AND 5005(a) Establishing Bar Dates for Filing Proofs of Claim and Approving Form and Manner of Notice

4	December 10, 2007	11386	Debtors' First Amended Joint Plan of Reorganization of Delphi Corporation and Certain Affiliates, Debtors and Debtors-in-Possession
5	December 10, 2007	11388	Debtors' First Amended Disclosure Statement with Respect to First Amended Joint Plan of Reorganization of Delphi Corporation and Certain Affiliates, Debtors and Debtors-in-Possession
6	January 25, 2008	12359	Findings of Fact, Conclusions of Law, and Order Under 11 U.S.C. §§ 1129(a) and (b) and FED. R. BANKR. P. 3020 Confirming First Amended Joint Plan of Reorganization of Delphi Corporation and Certain Affiliates, Debtors and Debtors-In-Possession, as Modified
7	October 3, 2008	14310	Motion For Order (I) Approving Modifications To Debtors' First Amended Plan Of Reorganization (As Modified) And Related Disclosures And Voting Procedures And (II) Setting Final Hearing Date To Consider Modifications To Confirmed First Amended Plan Of Reorganization
8	June 1, 2009	16646	Motion to Approve Debtors' (A) Supplement to Motion for Order (I) Approving Modifications to Debtors' First Amended Joint Plan of Reorganization (As Modified) and Related Disclosures and Voting Procedures and (II) Setting Final Hearing Date to Consider Modifications to Confirmed First Amended Plan of Reorganization and (B) Request to Set Administrative Expense Claims Bar Date and Alternative Sale Hearing Date.
9	July 30, 2009	18707	Order Approving Modifications Under 11 U.S.C. § 1127(b) to (I) First Amended Joint Plan of Reorganization of Delphi Corporation and Certain Affiliates, Debtors, and Debtors-In-Possession, as Modified and (II) Confirmation Order
10	October 6, 2009	18958	Notice of (A) Order Approving Modifications to First Amended Joint Plan of Reorganization of Delphi Corporation and Certain Affiliates, Debtors and Debtors-In-Possession and (B) Occurrence of Effective Date.
11	October 16, 2009		Request for Payment of Administrative Expense on Behalf of Michigan Funds Administration

12	March 19, 2010	19711	Reorganized Debtors' Forty-Sixth Omnibus Objection Pursuant to 11 U.S.C. §503(b) and Fed. R. Bankr. P. 3007 to (I) Disallow and Expunge Certain Administrative Expense (A) Books and Records Claims, (B) Methode Electronics Claims, (C) State Workers' Compensation Claims, (D) Duplicate State Workers' Compensation Claims, (E) Workers' Compensation Claims, (F) Transferred Workers' Compensation Claims, (G) Tax Claims, (H) Duplicate Insurance Claims, and (I) Severance Claims, (II) Disallow and Expunge (A) a Certain Duplicate Workers' Compensation Claim, (B) a Certain Duplicate Tax Claim, and (C) a Certain Duplicate Severance Claim, (III) Modify Certain Administrative Expense (A) State Workers' Compensation Claims and (B) Workers' Compensation Claims, and (IV) Allow Certain Administrative Expense Severance Claims.
13	April 14, 2010	19824	Response to Debtors' Forty-Sixth Omnibus Claims Objection on Behalf of Michigan Funds Administration
14	August 17, 2010	20512	Reorganized Debtors' Supplemental Reply to Response of Claimant to Reorganized Debtors' Objection to Administrative Expense Claim Number 19168 Filed by Michigan Funds Administration
15	August 23, 2010	20534	Amended Request for Payment of Administrative Expense on Behalf of Michigan Funds Administration
16	August 26, 2010	20547	Reorganized Debtors' Second Supplemental Reply to Response of Claimant to Reorganized Debtors' Objection to Administrative Expense Claim Number 19168 Filed by Michigan Funds Administration.
17	September 9, 2010	20583	Order Pursuant to 11 U.S.C. §503(b) and Fed. R. Bankr. P. 3007, (I) Disallowing and Expunging Proof of Administrative Expense Claim Number 19168 Filed by Michigan Funds Administration and (II) Denying Amended Request for Payment of Administrative Expense on Behalf of the Michigan Funds Administration.

18	September 15, 2010	Transcript of Hearing on Reorganized Debtors' Request to Disallow and Expunge Proof of Administrative Expense Claim Number 19168 Filed by Michigan Funds Administration (Transcript has been ordered)
----	--------------------	---

Respectfully submitted,

Michael A. Cox  
Attorney General

/s/ Dennis J. Raterink (P52678)  
Assistant Attorney General  
Attorneys for Michigan Funds Administration  
Labor Division  
P.O. Box 30736  
Lansing, Michigan 48909  
(517) 373-1176  
raterinkd@michigan.gov

Dated: September 15, 2010

**CERTIFICATE OF SERVICE (efile)**

I hereby certify that on September 16, 2010, I electronically filed a Michigan Funds Administration's Statement of Issues and Designation of Record on Appeal with the Clerk of the Court using the ECF System, which will provide electronic copies to counsel of record.

/s/ Dennis J. Raterink  
Assistant Attorney General  
Attorney for Self-Insurers' Security Fund  
Labor Division  
P.O. Box 30736  
Lansing, Michigan 48909  
Telephone: (517) 373-1176  
raterinkd@michigan.gov  
(P52678)